

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS
FOR THE BOARD OF ACCOUNTANCY

In the Matter of
Michael S. Wallin, Ltd., C.P.A.
License No. 00591

FINDINGS OF FACT,
CONCLUSIONS AND
RECOMMENDATION

The above-entitled matter came on for a prehearing conference before Administrative Law Judge (ALJ) Allan W. Klein at 1:30 p.m. on October 13, 1999, at 125 Golden Rule Building, 85 East Seventh Place, St. Paul, Minnesota 55101.

Bobby Champion, Assistant Attorney General, 525 Park Street, Suite 200, St. Paul, Minnesota 55103-2106, appeared on behalf of the Complaint Committee of the Board of Accountancy ("the Board"). There was no appearance by or on behalf of Michael S. Wallin, Ltd., the Respondent.

NOTICE

This Report is a recommendation, not a final decision. The Board will make a final decision after a review of the record. The Board may adopt, reject, or modify the Findings of Fact, Conclusions, and Recommendations contained herein. Pursuant to Minn. Stat. § 14.61, the final decision of the Board shall not be made until this Report has been made available to the parties to the proceeding for at least ten days. An opportunity must be afforded to each party adversely affected by this Report to file exceptions and to present argument to the Board. Parties should contact Dennis J. Poppenhagen, Executive Secretary, Minnesota Board of Accountancy, 125 Golden Rule Building, 85 East Seventh Place, St. Paul, Minnesota, 55101, telephone (612) 296-7937, to ascertain the procedure for filing exceptions or presenting argument.

STATEMENT OF ISSUES

The issues in this contested case proceeding are whether Respondent failed to submit the practice monitoring report due on June 30, 1996 in a timely manner; whether he failed to appear at a conference as ordered; and, whether Respondent's conduct justifies the Board in taking disciplinary action against Respondent.

Based upon all of the proceedings herein, the Administrative Law Judge makes the following:

FINDINGS OF FACT

1. The Order for Prehearing Conference and Hearing in this matter was served upon the Respondent's attorney, Arlo H. VandeVegte, by first class mail at 1850 W. Wayzata Blvd., P.O. Box 39, Long Lake, MN 55356 on September 9, 1999.

2. The Order for Prehearing Conference and Hearing included the following notice after the sentence notifying Respondent of the time and location of the Prehearing Conference:

Respondent is hereby urged to attend. Respondent's failure to do so may prejudice his rights in this and any subsequent proceedings in this matter, may result in the allegations contained herein being taken as true, and may be the basis for the revocation, restriction, suspension or any other disciplinary action against Respondent's license.

3. The Respondent did not file any Notice of Appearance with the Administrative Law Judge or make any prehearing request for a continuance or any other relief. The Respondent did not appear at the prehearing conference on October 13, 1999, or have an appearance made on his behalf.

4. Because the Respondent failed to appear at the prehearing conference in this matter, he is in default. Pursuant to Minn. R. 1400.6000 (1997), the allegations contained in the Order for Prehearing Conference and Hearing are hereby taken as true and incorporated into these Findings of Fact.

Based upon the foregoing Findings of Fact, the Administrative Law Judge makes the following:

CONCLUSIONS

1. The Board and the Administrative Law Judge have jurisdiction in this matter pursuant to Minn. Stat. §§ 14.50, 214.10, and 326.165 to 326.229 (1998).

2. The Board has given proper notice of the hearing in this matter and has fulfilled all relevant substantive and procedural requirements of law and rule.

3. The conduct described in the Order for Prehearing conference and Hearing constitutes violations of Minn. Stat. § 326.229, subd. 4(a)(1)(1998).

Based upon the foregoing Conclusions, the Administrative Law Judge makes the following:

RECOMMENDATION

IT IS HEREBY RECOMMENDED: that disciplinary action be taken against the public accountant certificate and license of Michael S. Wallin, Ltd.

Dated this 19th day of October 1999.

s/ Allan W. Klein

ALLAN W. KLEIN

Administrative Law Judge

NOTICE

Pursuant to Minn. Stat. § 14.62, subd. 1, the agency is required to serve its final decision upon each party and the Administrative Law Judge by first class mail.

Reported: Default.